



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

June 10, 2013

The Honorable Phyllis K. Fong
Inspector General
United States Department of Agriculture
1400 Independence Avenue, SW.
Washington, D.C. 20250

Dear Inspector General Fong:

We have reviewed the system of internal safeguards and management procedures for the investigative operations of the Office of Inspector General (OIG) for the United States Department of Agriculture (USDA) in effect for the period beginning March 1, 2012 and ending February 28, 2013. Our review was conducted in conformity with the Quality Standards for Investigations and the Quality Assessment Review Guidelines established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE), and the United States Attorney General's Guidelines for Office of Inspectors General with Statutory Law Enforcement Authority, as applicable. USDA has statutory law enforcement authority pursuant to 7 U.S.C. § 2270, and is not subject to the peer review process in Section 6(e)(7) of the Inspector General Act of 1978, as amended (IG Act). However, USDA participates voluntarily in the CIGIE peer review process.

We reviewed compliance with the USDA OIG's system of internal policies and procedures to the extent we considered appropriate. The review was conducted at the Treasury Inspector General for Tax Administration (TIGTA) Headquarters office in Washington, D.C., and at the USDA Northeast Regional Office in New York, N.Y. We sampled 34 case files for investigations closed during the review period.

In performing our review, we have given consideration to the prerequisites of Section 6(e) of the IG Act and Section 812 of the Homeland Security Act of 2002 (Pub.L. 107-296). These documents authorize law enforcement powers for eligible personnel of each of the various offices of presidentially appointed Inspectors General and may be exercised only for activities authorized by the IG Act, other statutes, or as expressly authorized by the Attorney General.

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In our opinion, the system of internal safeguards and management procedures for the investigative function of the USDA OIG in effect for the period beginning March 1, 2012 and ending February 28, 2013, is in compliance with the quality standards established by the CIGIE and the applicable Attorney General guidelines. These safeguards and procedures provide reasonable assurance of conforming to professional standards in the planning, execution and reporting of its investigations.

If you have further questions, please contact me at (202) 622-6500, or have a member of your staff contact Mr. Randy Silvis, Assistant Inspector General for Investigations, at (202) 622-0150.

Sincerely,

A handwritten signature in cursive script that reads "J. Russell George".

J. Russell George
Inspector General